

Property Tax Relief

How do I appeal an assessment?

It's important to remember when reviewing a new assessed value, that an increase in the assessment does not necessarily mean an increase in taxes. A person's tax bill is a direct result of local budgetary needs and spending.

Upon receiving a new assessment, all property owners should ask themselves two questions:

Question 1: Does the new assessment accurately represent my property's value? If it does not, use Form 130 "Petition for Review of Assessment" to appeal.

Question 2: Is my property tax record card free of errors? This information should be filed with your township assessor. If it has errors, use Form 133 "Petition for Correction of Errors."

If you need to appeal your assessment in 2007 based on the questions listed above, you should take the following steps:

- 1 File the correct form indicated above or a letter with the township assessor within **45 days of receiving your bill or July 1, whichever is later**. A copy also should be filed with the county assessor.
- 2 If the issue cannot be resolved with the township assessor, the Property Tax Assessment Board of Appeals will issue a ruling after reviewing your petition.
- 3 You can appeal the board's decision to the Indiana Board of Tax Review. File a Form 131 with the county assessor within 30 days of receiving the assessment board's determination.
- 4 Should the review board rule against you, you have 45 days to file a request for further review by the Indiana Tax Court. A copy of your appeal should be filed with the attorney general's office and your county assessor.

If you have further questions, contact the Howard County Assessor's Office at 765-456-2211, or the Indiana Department of Local Government Finance by phone at 317-232-3777 or by email at PropertyTaxInfo@dlgf.in.gov. Forms are available at the county assessor's office or www.in.gov/dlgf.



Representative
Ron Herrell

Needs Your Opinion

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State Representative

Ron Herrell

✓ A Balanced Budget

Schools Receive
Additional Funding



✓ Property Tax Relief

Property Owners Will
See Relief For 2007



✓ Military Personnel

New Laws Help
Those Who Serve



2007 Session Report

Helping Hoosier Families

Bipartisan Budget Helps Hoosier Families

Legislators worked together to approve a balanced, bipartisan state budget that provides **increased funding for our schools and health care services while providing \$550 million in property tax relief.**

The new state budget that takes effect on July 1 provides almost a **4 percent average increase in state support for public schools** in each of the next two years and increases in state funding for our colleges and universities of more than 4.5 percent during that time. The budget also funds a new life sciences initiative for Indiana University and a new advanced manufacturing program for Purdue University.

The budget also **reduces 2007 property taxes by \$300 million in the form of a refund and also increases homestead credits by \$250 million next year.** In addition, the budget makes sure that the state pays back money owed in delayed payments to universities and local units of government.

The budget contains additional funding for health care for Hoosiers on lower incomes and the CHOICE home health care program. It also funds additional caseworkers for child services and designates more than **\$1 billion for major highway construction projects.**

We accomplished all of this while making sure the budget doesn't spend more than it takes in. It is a responsible, balanced budget that will help Hoosier citizens.

Schools Benefit from State Budget

Indiana's schoolchildren are big winners with the new state budget approved in the 2007 session.

My number one goal this past session was to restore funding to schools that suffered state funding cuts in the 2005 House Republican budget. I am pleased that House Democrats were able to work with the Senate to boost funding for K-12 education by almost four percent each year of the biennium.

In addition to the significant school formula increases, the new budget contains the first substantial commitment to bringing voluntary full-day kindergarten to all of Indiana. Full-day kindergarten has been a long-time priority for House Democrats, and the budget bill provides more than \$90 million to expand this critical early education program over the next two years.



Rep. Ron Herrell discusses legislation with Rep. Terry Goodin (D-Crothersville).

New legislation will help military personnel

Lawmakers placed a priority on legislation to benefit the brave Hoosiers who serve or who have served in the military.

We passed a number of bills that impact Indiana's soldiers in positive ways. Some of the highlights of this session include:

- Exempting active duty pay earned by National Guard members from state income tax;
- Allowing the spouse, parent, grandparent or sibling of an active duty soldier who is being deployed overseas to take up to 10 days of unpaid leave from their job;
- Granting high school diplomas to Korean War and Vietnam War veterans;
- Reforming a scholarship program for National Guard members whose education has been interrupted by a call to active duty;
- Protecting the privacy of Hoosier veterans by no longer allowing the general public access to military discharge records; and
- Allowing active duty military personnel stationed in Indiana to attend state colleges or universities at a resident rate.



Rep. Herrell Supports Property Tax Relief

I have been listening to your concerns about rising local property taxes and was committed to taking action in 2007. Experts are now predicting that the average homeowner's property taxes will increase by more than 20 percent this year.

To help soften the impact of the rising property tax burden, I supported legislation that provides **\$550 million in additional property tax relief over the next two years.** Homeowners will benefit from \$300 million in increased 2007 Homestead Credits in the form of a rebate sent later this year. In 2008, another \$250 million worth of Homestead Credits will be applied directly to tax bills.

In addition, **lawmakers established a more permanent, long-term framework for reducing Indiana local government's reliance on property taxes.** Local officials will gain flexibility to both cut property taxes and pay for critical public safety services like police and fire protection.

Another component of property tax-related reform was the creation of county oversight boards to address the rising costs of school and local government construction. These boards will help better control and prioritize capital projects in each community.

I feel confident that in addition to substantial short-term relief, we have made great strides in creating a more fair and equitable tax system that relies less on property taxes.



Rep. Ron Herrell reviews property tax relief legislation with Rep. Bob Kuzman (D-Crown Point).

House Democrats Address High Gas Prices



As gas prices rise above \$3 per gallon, many Hoosiers are seeking relief.

Indiana's House Democrats had a plan to provide relief that received bipartisan support in the House, but unfortunately it was not heard in the Senate and did not win backing from the Governor's office.

The legislation would have capped the price on which the state sales tax could be charged at approximately \$2.25 per gallon. This would have saved Hoosiers millions in taxes when gas prices spike upward.

Indiana is one of only seven states in the country to impose a sales tax on gasoline. I will continue to support ways to reduce or eliminate this unfair burden that falls especially hard on the working families of our state.

A Guide to the Property Tax Rebate



- Why a Rebate Check?**
The state will not collect the money earmarked for increased 2007 Homestead Credits until November, so a rebate is the best way to provide homeowners this tax relief.
- Will I Receive a Rebate?**
All homeowners will automatically receive one unless they are delinquent on taxes.
- When Will I Receive the Rebate?**
All eligible taxpayers should receive a check in late 2007 or early 2008. Some homeowners who pay their property taxes through escrow may have their rebate sent directly to their escrow agent or lender.
- Who Will Issue the Rebate?**
The state will transfer the funds for the rebate to your county government, and county officials will calculate your rebate and mail a check.